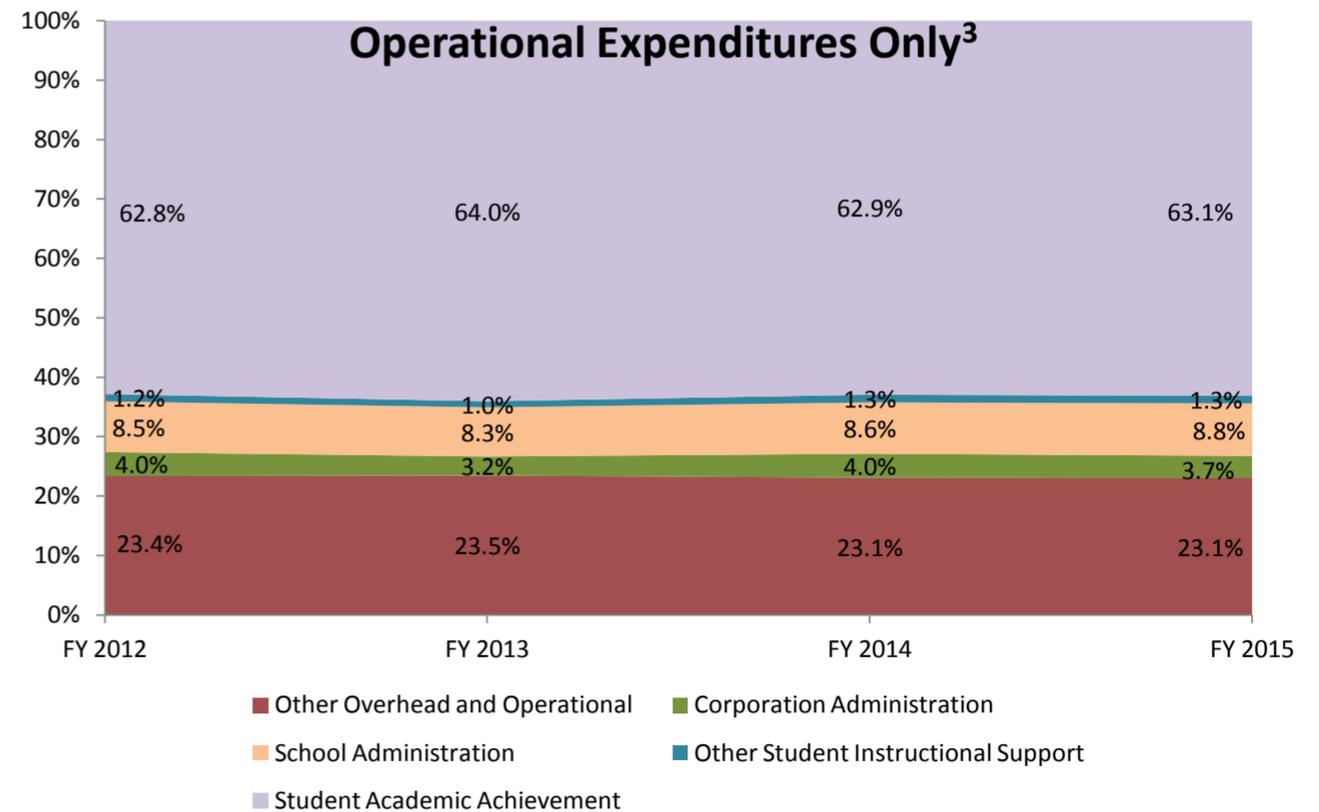
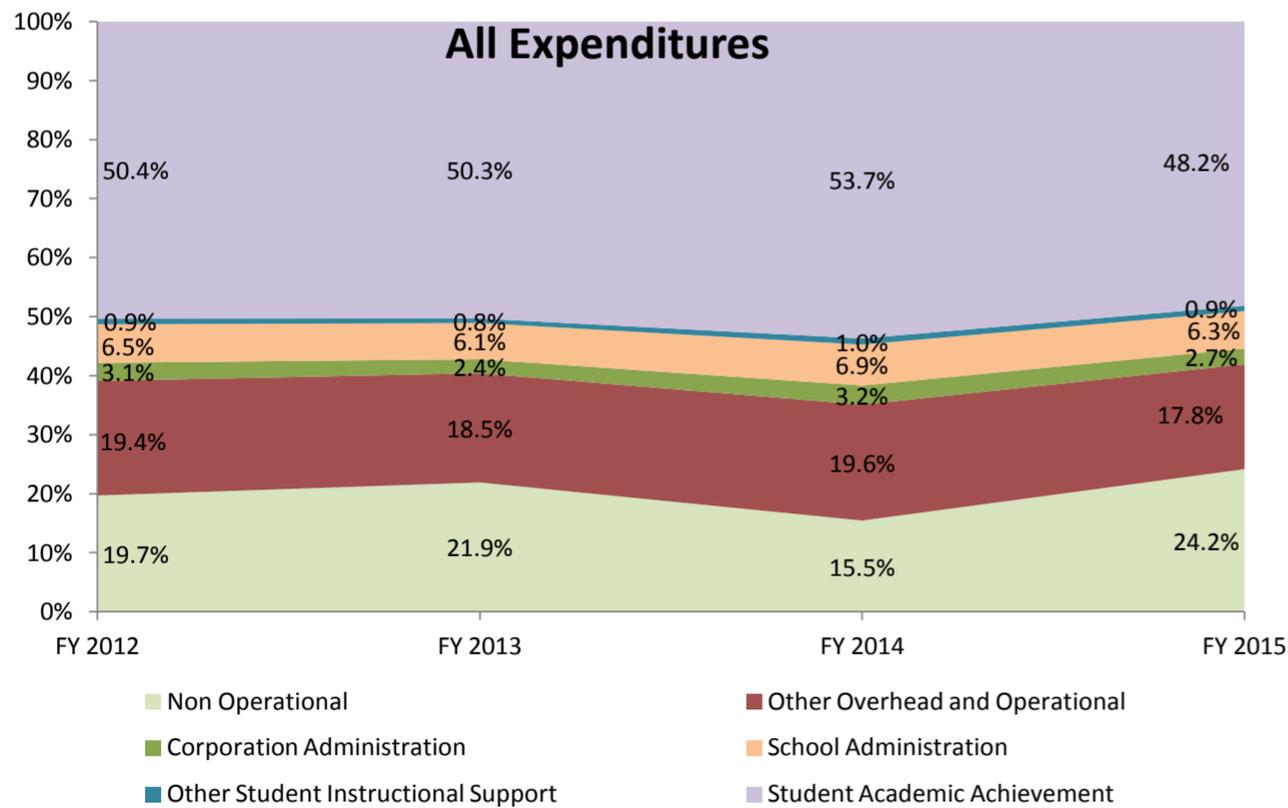


School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Bluffton-Harrison (8445)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,066,282	53.7%	\$7,561,309	53.1%	\$7,370,824	50.4%	\$8,099,928	50.3%	\$8,335,442	53.7%	\$8,272,952	48.2%
Student Instructional Support	\$1,023,108	7.8%	\$1,118,256	7.9%	\$1,093,069	7.5%	\$1,110,549	6.9%	\$1,238,082	8.0%	\$1,246,371	7.3%
Total	\$8,089,390	61.5%	\$8,679,565	61.0%	\$8,463,892	57.8%	\$9,210,477	57.2%	\$9,573,523	61.7%	\$9,519,323	55.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,777,213	21.1%	\$3,134,124	22.0%	\$3,290,668	22.5%	\$3,360,607	20.9%	\$3,551,016	22.9%	\$3,510,411	20.4%
Non Operational	\$2,283,984	17.4%	\$2,424,681	17.0%	\$2,883,037	19.7%	\$3,525,755	21.9%	\$2,398,376	15.5%	\$4,151,753	24.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,061,196	38.5%	\$5,558,805	39.0%	\$6,173,704	42.2%	\$6,886,362	42.8%	\$5,949,392	38.3%	\$7,662,164	44.6%

Grand Total	\$13,150,587	\$14,238,370	\$14,637,596	\$16,096,839	\$15,522,915	\$17,181,486
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Bluffton-Harrison (8445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$0	\$9,986	\$1,428	NA	NA	-85.7%
11050 Regular Programs	Full Day Kindergarten	\$0	\$44,272	\$288,689	\$304,604	NA	588.0%	5.5%
11100 Regular Programs	Elementary	\$1,552,090	\$1,977,660	\$1,979,330	\$2,078,797	33.9%	5.1%	5.0%
11200 Regular Programs	Middle/Junior High	\$1,293,208	\$1,680,081	\$1,438,133	\$1,330,537	2.9%	-20.8%	-7.5%
11300 Regular Programs	High School	\$1,307,798	\$1,632,854	\$1,681,106	\$1,665,879	27.4%	2.0%	-0.9%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$500	\$0	\$28,623	\$20,815	4063.1%	NA	-27.3%
11440 Regular Programs	Vocational Education - Health Occupations	\$55,142	\$66,352	\$45,749	\$54,633	-0.9%	-17.7%	19.4%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$31,896	\$70,939	\$47,925	\$52,708	65.2%	-25.7%	10.0%
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$18,613	\$29,730	\$28,764	NA	54.5%	-3.2%
11470 Regular Programs	Vocational Education - Business Education	\$90,510	\$111,834	\$116,988	\$118,384	30.8%	5.9%	1.2%
11520 Regular Programs	Vocational Education - Area School Participation	\$74,788	\$105,195	\$113,331	\$114,840	53.6%	9.2%	1.3%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$276,834	\$362,806	\$332,178	\$344,432	24.4%	-5.1%	3.7%
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$98,164	\$140,915	\$134,232	NA	36.7%	-4.7%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$15,852	\$31,606	\$18,778	\$31,739	100.2%	0.4%	69.0%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$369,004	\$402,264	NA	NA	9.0%
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$363,315	\$339,332	NA	NA	-6.6%
12330 Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$700	\$0	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$1,477	\$0	\$6,308	\$7,676	419.5%	NA	21.7%
12810 Special Programs	Special Education Preschool	\$35,250	\$31,625	\$56,263	\$65,264	85.1%	106.4%	16.0%
12900 Special Programs	Other Special Programs	\$0	\$0	\$120,938	\$148,858	NA	NA	23.1%
13100 Adult/Cont. Ed. Programs	Instruction	\$21,701	\$5,791	\$0	\$0	NA	NA	NA
13600 Adult/Cont. Ed. Programs	Special Interest Programs	\$9,884	\$12,202	\$17,856	\$17,762	79.7%	45.6%	-0.5%
14100 Summer School Programs	Elementary	\$9,564	\$0	\$2,653	\$5,053	-47.2%	NA	90.4%
14200 Summer School Programs	Middle/Junior High School	\$8,360	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$32,441	\$42,104	\$38,712	\$42,734	31.7%	1.5%	10.4%
16100 Remediation	Remediation Testing	\$3,296	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$14,125	\$7,353	\$16,929	\$19,038	34.8%	158.9%	12.5%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$52,773	\$4,521	\$13,448	\$10,913	-79.3%	141.4%	-18.9%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$445,734	\$0	\$0	\$0	NA	NA	NA
17500 Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$652,440	\$1,142	\$364	NA	-99.9%	-68.1%
17700 Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$54,407	\$0	\$0	\$0	NA	NA	NA
17900 Pay. to Other Gov. Units in State	Other	\$0	\$0	\$68,046	\$35,252	NA	NA	-48.2%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$6,844	\$0	\$0	\$0	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$3,699	\$84,189	\$33,021	NA	792.6%	-60.8%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$14,418	\$1,140	\$3,500	\$6,000	-58.4%	426.5%	71.4%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$2,031	\$2,087	\$0	\$57,709	2741.5%	2665.8%	NA
22220 Instruction	Library/Media Services - School Library	\$178,992	\$180,563	\$102,946	\$54,146	-69.7%	-70.0%	-47.4%
22230 Instruction	Library/Media Services - Audiovisual	\$199	\$231	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$100,000	\$145,728	\$278,736	\$283,161	183.2%	94.3%	1.6%
22350 Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$1,693	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$175,248	\$156,077	\$290,282	\$257,217	46.8%	64.8%	-11.4%
25510 Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$1,583	\$863	\$1,291	\$1,137	-28.1%	31.8%	-11.9%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$144,981	\$105,936	\$189,874	\$156,506	7.9%	47.7%	-17.6%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$17,065	\$44,045	NA	NA	158.1%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$13,508	\$8,573	\$1,501	\$491	-96.4%	-94.3%	-67.3%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$17,590	\$3,214	NA	NA	-81.7%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$256,341	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$6,281,776	\$7,561,309	\$8,335,442	\$8,272,952	31.7%	9.4%	-0.7%
Student Instructional Support								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$51,341	\$67,616	\$33,474	\$36,851	-28.2%	-45.5%	10.1%
21210 Students	Guidance Services - Service Area Direction	\$2,605	\$0	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$6,680	\$0	\$2,100	\$2,180	-67.4%	NA	3.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Bluffton-Harrison (8445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21340 Students Health Services - Nurse Services	\$94,521	\$111,069	\$115,842	\$115,173	21.8%	3.7%	-0.6%
21390 Students Health Services - Other Health Services	\$2,767	\$0	\$0	\$0	NA	NA	NA
21420 Students Psychological Services - Psychological Testing	\$0	\$0	\$0	\$2,950	NA	NA	NA
21910 Students Other Support Services Students - Service Area Direction	\$0	\$7,777	\$10,000	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$711,390	\$925,107	\$1,071,792	\$1,082,238	52.1%	17.0%	1.0%
24900 School Administration Other Support Services - School Admin.	\$8,904	\$6,687	\$4,874	\$6,978	-21.6%	4.4%	43.2%
Student Instructional Support Total	\$878,209	\$1,118,256	\$1,238,082	\$1,246,371	41.9%	11.5%	0.7%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$13,304	\$13,522	\$10,765	\$11,971	-10.0%	-11.5%	11.2%
23150 General Administration Board of Education - Legal Services	\$4,893	\$13,161	\$1,724	\$18,464	277.4%	40.3%	971.3%
23190 General Administration Board of Education - Other Governing Body Services	\$17,394	\$13,811	\$19,407	\$14,891	-14.4%	7.8%	-23.3%
23210 General Administration Executive Administration - Office of The Superintendent	\$189,063	\$309,641	\$297,232	\$294,494	55.8%	-4.9%	-0.9%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$0	\$10,029	\$14,307	\$17,289	NA	72.4%	20.8%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$2,600	\$636	\$2,218	\$27,391	953.7%	4203.5%	1135.2%
25193 Central Services Fiscal Services - Other - Printed Forms	\$4,026	\$599	\$2,185	\$2,903	-27.9%	384.7%	32.8%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$273	\$3,799	\$1,279	\$631	131.1%	-83.4%	-50.7%
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$12	\$500	NA	NA	4066.7%
25750 Central Services Personnel Services - Health Services	\$1,626	\$1,408	\$2,545	\$2,858	75.8%	103.0%	12.3%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$149,164	\$63,785	NA	NA	-57.2%
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$2,110	\$1,429	NA	NA	-32.3%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,068,439	\$1,264,339	\$1,363,035	\$1,240,485	16.1%	-1.9%	-9.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$5,984	\$10,434	\$9,602	\$12,067	101.7%	15.6%	25.7%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$94,784	\$99,661	\$104,371	\$102,500	8.1%	2.8%	-1.8%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$125	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$57,478	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$122,099	\$61,061	\$118,296	\$78,048	-36.1%	27.8%	-34.0%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$7,751	\$2,000	\$3,169	\$2,657	-65.7%	32.8%	-16.2%
27010 Student Transportation Service Area Direction	\$46,371	\$94,263	\$92,332	\$178,169	284.2%	89.0%	93.0%
27100 Student Transportation Vehicle Operation	\$288,734	\$361,894	\$399,152	\$428,278	48.3%	18.3%	7.3%
27300 Student Transportation Vehicle Servicing and Maintenance	\$121,277	\$109,454	\$103,837	\$91,472	-24.6%	-16.4%	-11.9%
27400 Student Transportation Purchase of School Buses	\$0	\$245,848	\$149,664	\$186,380	NA	-24.2%	24.5%
27500 Student Transportation Insurance on Buses	\$9,821	\$11,614	\$14,982	\$9,182	-6.5%	-20.9%	-38.7%
27700 Student Transportation Contracted Transportation Services	\$0	\$10,036	\$0	\$110	NA	-98.9%	NA
27900 Student Transportation Other Student Transportation Services	\$33	\$0	\$7,495	\$3,050	9053.7%	NA	-59.3%
27910 Student Transportation Bus Driver Training	\$684	\$300	\$79	\$1,436	109.9%	378.7%	1716.2%
31100 Food Services Operations Service Area Direction	\$661	\$25,798	\$31,533	\$33,324	4942.9%	29.2%	5.7%
31200 Food Services Operations Food Preparation and Dispensing	\$206,038	\$187,773	\$236,360	\$249,354	21.0%	32.8%	5.5%
31300 Food Services Operations Food Delivery	\$500	\$124	\$0	\$0	NA	NA	NA
31400 Food Services Operations Food Purchases	\$232,672	\$219,266	\$320,324	\$330,824	42.2%	50.9%	3.3%
31900 Food Services Operations Other Food Services	\$28,558	\$63,651	\$93,838	\$106,472	272.8%	67.3%	13.5%
Overhead and Operational Total	\$2,525,186	\$3,134,124	\$3,551,016	\$3,510,411	39.0%	12.0%	-1.1%
Non Operational							
33300 Category not Specified Civic Services	\$0	\$37,414	\$48,597	\$43,978	NA	17.5%	-9.5%
33400 Category not Specified Athletic Coaches	\$187,004	\$160,806	\$198,962	\$217,296	16.2%	35.1%	9.2%
33500 Category not Specified Welfare Activities Services	\$0	\$0	\$2,500	\$2,500	NA	NA	0.0%
33930 Other Community Services Latch Key Kid Program	\$19,047	\$192	\$31,795	\$38,907	104.3%	20164.0%	22.4%
43000 Category not Specified Professional Services	\$18,995	\$7,253	\$14,468	\$145,788	667.5%	1910.0%	907.6%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$152,730	\$303,116	\$312,140	\$249,395	63.3%	-17.7%	-20.1%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$66,261	\$16,784	NA	NA	-74.7%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$3,531	\$16,339	\$144,770	\$144,770	4000.0%	786.1%	0.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Bluffton-Harrison (8445)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$41,540	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$102,708	\$23,259	\$118,494	\$137,221	33.6%	490.0%	15.8%
49000 Category not Specified Other Facilities Acq. and Construction	\$25,550	\$3,442	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$2,538	\$19,051	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$15,269	\$32,348	\$33,034	NA	116.3%	2.1%
53100 Lease Rental Buildings-Principal	\$1,364,000	\$1,464,500	\$1,054,000	\$2,703,000	98.2%	84.6%	156.5%
54200 Advancements and Obligations Common School Fund - Principal	\$374,041	\$374,041	\$374,041	\$374,040	0.0%	0.0%	0.0%
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$3,500	NA	NA	NA
Non Operational Total	\$2,250,145	\$2,424,681	\$2,398,376	\$4,151,753	84.5%	71.2%	73.1%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$81,924	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$13,351	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$58,460	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$4,240	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$334,617	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$61,876	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$88,224	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$14,678	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$11,746	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,288	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$6,846	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$490	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$355,549	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$67,255	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$98,399	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$14,399	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$669	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$129	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$99	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$31	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,215,271	\$0	\$0	\$0	NA	NA	NA